

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS

In re:

GARNER, MICHAEL C.

Debtor

§  
§  
§  
§

Case No. 09-27922

**AMENDED TRUSTEE'S FINAL REPORT (TFR)**

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 7 of the United States Bankruptcy Code was filed on 07/31/2009 . The undersigned trustee was appointed on 07/31/2009 .
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
4. The trustee realized gross receipts of \$ 401,446.81

Funds were disbursed in the following amounts:

Payments made under an interim disbursement	0.00
Administrative expenses	175,196.58
Bank service fees	4,052.68
Other payments to creditors	222,116.50
Non-estate funds paid to 3 <sup>rd</sup> Parties	0.00
Exemptions paid to the debtor	0.00
Other payments to the debtor	0.00
Leaving a balance on hand of <sup>1</sup>	\$ 81.05

The remaining funds are available for distribution.

---

<sup>1</sup> The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 05/07/2010 and the deadline for filing governmental claims was 05/07/2010 . All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$ 23,322.34 . To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$ 23,011.94 as interim compensation and now requests a sum of \$ 310.40 , for a total compensation of \$ 23,322.34 <sup>2</sup>. In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$ 67.30 , and now requests reimbursement for expenses of \$ 0.00 , for total expenses of \$ 67.30 <sup>2</sup>.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 06/23/2016 By:/s/JOSEPH E. COHEN  
Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

---

<sup>2</sup> If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

Case No: 09-27922 ABG Judge: A. BENJAMIN GOLDGAR

Case Name: GARNER, MICHAEL C.

For Period Ending: 06/23/16

Trustee Name: JOSEPH E. COHEN  
 Date Filed (f) or Converted (c): 07/31/09 (f)  
 341(a) Meeting Date: 08/24/09  
 Claims Bar Date: 05/07/10

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. Cash on hand (approximately)	300.00	0.00		0.00	FA
2. Checking Account (Chase) (joint) (total in account)	1,000.00	0.00		0.00	FA
3. Security Deposit w/Camden Brookside Apartments, Lo	100.00	0.00		0.00	FA
4. East Chase Apartments	200.00	0.00		0.00	FA
5. Various Household Goods and Furnishings	Unknown	0.00		0.00	FA
6. Wearing Apparel (less than \$10,000)(approximately)	10,000.00	0.00		0.00	FA
7. Jewelry (watch/rings)(less than \$2,000) approximat	2,000.00	0.00		0.00	FA
8. Golf Clubs (replacement value \$1,500)(approximatel	500.00	0.00		0.00	FA
9. State Farm (cash values as of 7/31/09) Policy #130	102,402.18	0.00		0.00	FA
10. IRA - Trover	135,316.51	0.00		0.00	FA
11. IRA - Kovitz	581,899.80	0.00		0.00	FA
12. IRA - Kovitz	35,467.57	0.00		0.00	FA
13. IRA - Hand & Tanner	80,970.60	0.00		0.00	FA
14. Stock - CNA (34,374 shares)	Unknown	0.00		296,192.52	FA
15. Stock - TSI Holding Co., Inc. (124,002 shares)	Unknown	0.00		0.00	FA
16. (Note: Additional 30,000 shares not yet vested) (N	Unknown	0.00		0.00	FA
17. Mr. Garner is a contingent remainder beneficiary o	0.00	0.00		0.00	FA
18. Michael Garner Revocable Trust	1,019.49	0.00		0.00	FA
19. Michael C. Garner and Joan Lucari Garner Irrevocab	0.00	0.00		99,000.00	FA
20. 1998 BMW 528i (this vehicle has 100,000 miles and	4,500.00	0.00		0.00	FA
21. Compact Discs	Unknown	0.00		0.00	FA
22. Fifth Third Health Savings Account	3,930.82	0.00		0.00	FA
23. TAX REFUND (u)	0.00	6,208.05		6,208.05	FA
24. Phoenix Life Insurance (Term) (u)	0.00	0.00		0.00	FA
25. Deferred Compensation Account with Dreyfus Stock (u)	37,754.21	0.00		0.00	FA
26. SERP Account CNA Ins Co (u)	174,446.81	0.00		0.00	FA

Case No: 09-27922 ABG Judge: A. BENJAMIN GOLDGAR  
 Case Name: GARNER, MICHAEL C.

Trustee Name: JOSEPH E. COHEN  
 Date Filed (f) or Converted (c): 07/31/09 (f)  
 341(a) Meeting Date: 08/24/09  
 Claims Bar Date: 05/07/10

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
27. Pension CNA Ins Co (u)	Unknown	0.00		0.00	FA
INT. Post-Petition Interest Deposits (u)	Unknown	N/A		46.24	FA
TOTALS (Excluding Unknown Values)		\$1,171,807.99	\$6,208.05	\$401,446.81	Gross Value of Remaining Assets \$0.00 (Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

TRUSTEE HAS PROMPTLY FILED HIS ESTATE TAX RETURNS AND SUBMITTED 60 DAY AUDIT REQUEST LETTERS TO THE IRS AND IDOR. PURSUANT TO COURT ORDERED AGREEMENT WITH CNA, FUNDS WERE PAID OVER TO THE TRUSTEE AND A LARGE TAX DEPOSIT SUBMITTED TO THE IRS. LONG AFTER THE 60 DAY PERIOD HAD EXPIRED THE IRS SENT A NOTICE OF UNPAID TAXES TO THE TRUSTEE. THIS WAS EVENTUALLY RESOLVED WITH THE IRS AFTER ALMOST 2 YEARS OF COMMUNICATIONS. THE TRUSTEE SHOULD BE ABLE TO SUBMIT HIS TDR TO THE UST IN 60 DAYS. NO RULE 2004 EXAM WAS NECESSARY BECAUSE THE IRS ACCEPTED THE RETURNS AS FILED. FUNDS HAVE CLEARED ON REISSUANCE OF CHECK TO CNA - May 19, 2016. TRUSTEE TO REISSUE CHECK TO CNA AND FILE MOTION TO PAY ACCOUNTANT ADDITIONAL FEES - 01/20/16. IRS HAS NOW ACCEPTED AMENDED TAX RETURN - Oct. 31, 2015. IRS IS STILL TRYING TO RESOLVE ISSUES - July 30, 2015. TRUSTEE HAS BEEN CORRESPONDING WITH THE IRS REGARDING IMPROPER TAX ASSESSMENT - April 25, 2015. TRUSTEE HAS REQUESTED RECORDS AND BANK STATEMENTS FROM THE DEBTOR. TRUSTEE NEGOTIATING WITH CNA AND THE DEBTOR FOR TURNOVER OF IMPROPER FUNDS HELD IN PENSION ACCOUNT. TRUSTEE FILED MOTION TO APPROVE COMPROMISE BETWEEN THE TRUSTEE, JOAN LUNARI AND CNA. THE COMPROMISE WAS APPROVED. TRUSTEE TO EMPLOY AN ACCOUNTANT. CNA IS REFUSUNG TO PAY THE AGREED UPON SETTLEMENT AMOUNT. THE TRUSTEE WILL FILE A MOTION TO ENFORCE THE JUDGMENT. TRUSTEE HAS COMMUNICATED WITH COUNSEL FOR CNA AND FUNDS SHOULD BE PAID WITHIN 60 DAYS. FUNDS HAVE NOW BEEN PAID BY CNA. TRUSTEE FILING FINAL TAX RETURN AND WILL THEN FILE A FINAL REPORT. TRUSTEE TO START PREPARING HIS FINAL REPORT. FINAL REPORT FILED 6/22/13. TRUSTEE HAS MADE A DISTRIBUTION. IRS HAS CONTACTED THE TRUSTEE AND IS ATTEMPTING TO COLLECT A TAX THAT IS NOT OWED. THE TRUSTEE AND THE IRS ARE ATTEMPTING TO DETERMINE WHERE THE TAX DEPOSIT WAS APPLIED - April 30, 2014. IRS MAY WANT US

## INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT

## ASSET CASES

Page: 3

Exhibit A

Case No: 09-27922 ABG Judge: A. BENJAMIN GOLDGAR

Case Name: GARNER, MICHAEL C.

Trustee Name: JOSEPH E. COHEN

Date Filed (f) or Converted (c): 07/31/09 (f)

341(a) Meeting Date: 08/24/09

Claims Bar Date: 05/07/10

TO FILE AN AMENDED RETURN - July 14, 2014. MEETING WITH IRS TO DISCUSS PENDING ISSUES - Oct. 25, 2014. IRS IS STILL  
REVIEWING AMENDED RETURN - Jan. 17, 2015.

Initial Projected Date of Final Report (TFR): 02/28/13

Current Projected Date of Final Report (TFR): 09/30/13

**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 09-27922 -ABG  
Case Name: GARNER, MICHAEL C.

Taxpayer ID No: \*\*\*\*\*6691

For Period Ending: 06/23/16

Trustee Name: JOSEPH E. COHEN  
Bank Name: ASSOCIATED BANK  
Account Number / CD #: \*\*\*\*\*1947 Checking Account

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
08/30/12		Trsf In From BANK OF AMERICA, N.A.	BALANCE FORWARD				0.00
10/16/12		ASSOCIATED BANK	INITIAL WIRE TRANSFER IN	9999-000	264,071.73		264,071.73
11/05/12		ASSOCIATED BANK	BANK SERVICE FEE	2600-000		162.78	263,908.95
12/07/12		ASSOCIATED BANK	BANK SERVICE FEE	2600-000		168.16	263,740.79
01/08/13		ASSOCIATED BANK	BANK SERVICE FEE	2600-000		162.60	263,578.19
02/07/13		ASSOCIATED BANK	BANK SERVICE FEE	2600-000		167.92	263,410.27
02/23/13	300001	iILL. DEPT. OF REVENUE	Income tax	2820-000		391.56	263,018.71
			Income tax - 2012 FORM IL-1041 35-6856691			53.00	262,965.71
03/05/13	300002	INTERNATIONAL SURETIES, LTD. 701 Poydras Street Suite 420 New Orleans, LA 70139	Bond premium	2300-000		276.85	262,688.86
03/07/13		ASSOCIATED BANK	BANK SERVICE FEE	2600-000		353.21	262,335.65
04/05/13		ASSOCIATED BANK	BANK SERVICE FEE	2600-000		390.18	261,945.47
05/07/13		ASSOCIATED BANK	BANK SERVICE FEE	2600-000		376.85	261,568.62
06/07/13		ASSOCIATED BANK	BANK SERVICE FEE	2600-000		388.88	261,179.74
07/23/13	300003	JOSEPH E. COHEN 105 WEST MADISON STREET SUITE 1100 CHICAGO, IL 60602-0000	Chapter 7 Compensation/Fees	2100-000		23,011.94	238,167.80
07/23/13	300004	JOSEPH E. COHEN 105 WEST MADISON STREET SUITE 1100 CHICAGO, IL 60602-0000	Chapter 7 Expenses	2200-000		67.30	238,100.50
07/23/13	300005	COHEN & KROL	Attorney for Trustee Fees (Trustee	3110-000		6,398.00	231,702.50
07/23/13	300006	FGMK, LLC 2801 Lakeside Drive 3rd Floor	Accountant for Trustee Fees (Truste	3310-000		6,387.00	225,315.50

Page Subtotals

264,071.73

38,756.23

**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No:	09-27922 -ABG	Trustee Name:	JOSEPH E. COHEN
Case Name:	GARNER, MICHAEL C.	Bank Name:	ASSOCIATED BANK
Taxpayer ID No:	*****6691	Account Number / CD #:	*****1947 Checking Account
For Period Ending:	06/23/16	Blanket Bond (per case limit):	\$ 5,000,000.00
		Separate Bond (if applicable):	

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
07/23/13	300007	Bannockburn, IL 60015		3110-000		3,199.00	222,116.50
*	07/23/13	JOSEPH E. COHEN	Attorney for Trustee fees	4210-003		222,116.50	0.00
	300008	CNA Financial Corporation	Claim 000001, Payment 10.56202%				
		c/o Seyfarth Shaw LLP					
		131 South Dearborn Street, Suite 2400					
		Chicago, IL 60603					
		Attn: Jason J. DeJonker					
12/15/15	23	UNITED STATES TREASURY		1224-000	6,208.05		6,208.05
*	01/21/16	CNA Financial Corporation	Claim 000001, Payment 10.56202%	4210-003		-222,116.50	228,324.55
	300008	c/o Seyfarth Shaw LLP	Reissuance of prior check				
		131 South Dearborn Street, Suite 2400					
		Chicago, IL 60603					
		Attn: Jason J. DeJonker					
01/21/16	300009	CNA Financial Corporation	Claim 000001, Payment 10.56202%	4210-000		222,116.50	6,208.05
		c/o Seyfarth Shaw LLP					
		131 South Dearborn Street, Suite 2400					
		Chicago, IL 60603					
		Attn: Jason J. DeJonker					
05/24/16	300010	FGMK, LLC	Accountant for Trustee fees	3310-000		6,127.00	81.05
		2801 Lakeside Drive	Accountant for Trustee fees				
		3rd Floor					
		Bannockburn, IL 60015					

Page Subtotals 6,208.05 231,442.50

**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 09-27922 -ABG  
Case Name: GARNER, MICHAEL C.

Taxpayer ID No: \*\*\*\*\*6691

For Period Ending: 06/23/16

Trustee Name: JOSEPH E. COHEN  
Bank Name: ASSOCIATED BANK  
Account Number / CD #: \*\*\*\*\*1947 Checking Account

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
Memo Allocation Receipts:		0.00	COLUMN TOTALS		270,279.78	270,198.73	81.05
Memo Allocation Disbursements:		0.00	Less: Bank Transfers/CD's		264,071.73	0.00	
Memo Allocation Net:		0.00	Subtotal		6,208.05	270,198.73	
			Less: Payments to Debtors			0.00	
			Net		6,208.05	270,198.73	

Page Subtotals 0.00 0.00

**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No:	09-27922 -ABG	Trustee Name:	JOSEPH E. COHEN
Case Name:	GARNER, MICHAEL C.	Bank Name:	BANK OF AMERICA, N.A.
Taxpayer ID No:	*****6691	Account Number / CD #:	*****1341 Money Market Account (Interest Earn
For Period Ending:	06/23/16	Blanket Bond (per case limit):	\$ 5,000,000.00
		Separate Bond (if applicable):	

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
			BALANCE FORWARD				0.00
06/10/10	19	Michael Garner/Weissberg & Associates	Settlement of exemption dispute	1129-000	99,000.00		99,000.00
06/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	2.30		99,002.30
07/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	4.20		99,006.50
08/31/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	4.21		99,010.71
09/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	4.07		99,014.78
10/29/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	4.20		99,018.98
11/30/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	4.07		99,023.05
12/31/10	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	4.21		99,027.26
01/31/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.050	1270-000	4.21		99,031.47
02/28/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.76		99,032.23
03/29/11	000301	INTERNATIONAL SURETIES, LTD.	Bond premium	2300-000		48.46	98,983.77
03/31/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.84		98,984.61
04/29/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.81		98,985.42
05/31/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.85		98,986.27
06/30/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.81		98,987.08
07/29/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.84		98,987.92
08/31/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.84		98,988.76
09/30/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.81		98,989.57
10/31/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.84		98,990.41
10/31/11		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		126.11	98,864.30
11/30/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.81		98,865.11
11/30/11		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		121.89	98,743.22
12/30/11	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.83		98,744.05
12/30/11		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		121.74	98,622.31
01/31/12	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.84		98,623.15
01/31/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		129.34	98,493.81
02/29/12	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.78		98,494.59

Page Subtotals

99,042.13

547.54

**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No:	09-27922 -ABG	Trustee Name:	JOSEPH E. COHEN
Case Name:	GARNER, MICHAEL C.	Bank Name:	BANK OF AMERICA, N.A.
Taxpayer ID No:	*****6691	Account Number / CD #:	*****1341 Money Market Account (Interest Earn
For Period Ending:	06/23/16	Blanket Bond (per case limit):	\$ 5,000,000.00
		Separate Bond (if applicable):	

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
02/29/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		117.06	98,377.53
03/11/12	000302	INTERNATIONAL SURETIES, LTD.	Bond premium	2300-000		82.72	98,294.81
03/30/12	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.83		98,295.64
03/30/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		120.90	98,174.74
04/30/12	INT	BANK OF AMERICA, N.A.	INTEREST REC'D FROM BANK	1270-000	0.81		98,175.55
04/30/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		124.73	98,050.82
05/31/12	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.83		98,051.65
05/31/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		124.57	97,927.08
06/29/12	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.80		97,927.88
06/29/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		116.39	97,811.49
07/31/12	INT	BANK OF AMERICA, N.A.	Interest Rate 0.010	1270-000	0.84		97,812.33
07/31/12		BANK OF AMERICA, N.A.	BANK SERVICE FEE	2600-000		128.28	97,684.05
08/06/12	14	CNA Resources Center CNA RESOURCES CENTER	Settlement of Adversary  Memo Amount: 296,192.52 Settlement of Adversary  Memo Amount: ( 61,953.27 ) IRS Withholding Taxes  Memo Amount: ( 14,709.63 ) State of IL Withholding Taxes  Memo Amount: ( 52,882.41 ) Settlement to CNAF per Court Order BANK FEES	1129-000  2810-000  2820-000  2500-000  2600-000	166,647.21		264,331.26
08/30/12		BANK OF AMERICA, N.A. 901 MAIN STREET 10TH FLOOR DALLAS, TX 75283				259.53	264,071.73
08/30/12		Trsf To ASSOCIATED BANK	INITIAL WIRE TRANSFER IN	9999-000		264,071.73	0.00

Page Subtotals 166,651.32 265,145.91

Ver: 19.06a

**ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD**

Case No: 09-27922 -ABG  
Case Name: GARNER, MICHAEL C.

Taxpayer ID No: \*\*\*\*\*6691

For Period Ending: 06/23/16

Trustee Name: JOSEPH E. COHEN  
Bank Name: BANK OF AMERICA, N.A.  
Account Number / CD #: \*\*\*\*\*1341 Money Market Account (Interest Earn

Blanket Bond (per case limit): \$ 5,000,000.00

Separate Bond (if applicable):

1	2	3	4	5	6	7	
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
Memo Allocation Receipts:	296,192.52		COLUMN TOTALS		265,693.45	265,693.45	0.00
Memo Allocation Disbursements:	129,545.31		Less: Bank Transfers/CD's		0.00	264,071.73	
Memo Allocation Net:	166,647.21		Subtotal		265,693.45	1,621.72	
			Less: Payments to Debtors			0.00	
			Net		265,693.45	1,621.72	
Total Allocation Receipts:	296,192.52		TOTAL - ALL ACCOUNTS		NET DEPOSITS	DISBURSEMENTS	ACCOUNT BALANCE
Total Allocation Disbursements:	129,545.31		Checking Account - *****1947		6,208.05	270,198.73	81.05
Total Memo Allocation Net:	166,647.21		Money Market Account (Interest Earn - *****1341		265,693.45	1,621.72	0.00
					-----	-----	-----
					271,901.50	271,820.45	81.05
					=====	=====	=====
					(Excludes Account Transfers)	(Excludes Payments To Debtors)	Total Funds On Hand

Page Subtotals 0.00 0.00

Page 1

EXHIBIT C  
ANALYSIS OF CLAIMS REGISTER

Date: June 23, 2016

Case Number:	09-27922	Claim Class Sequence						
Debtor Name:	GARNER, MICHAEL C.	Code #	Creditor Name & Address	Claim Class	Notes	Scheduled	Claimed	Allowed
001	FGMK, LLC 2801 Lakeside Drive 3rd Floor Bannockburn, IL 60015			Administrative		\$0.00	\$12,514.00	\$12,514.00
001	JOSEPH E. COHEN			Administrative		\$0.00	\$23,322.34	\$23,322.34
001	COHEN & KROL			Administrative		\$0.00	\$9,597.00	\$9,597.00
001	JOSEPH E. COHEN			Administrative		\$0.00	\$67.30	\$67.30
BOND 999 2300-00	INTERNATIONAL SURETIES, LTD.			Administrative		\$0.00	\$408.03	\$408.03
000001 050 4210-00	CNA Financial Corporation c/o Seyfarth Shaw LLP 131 South Dearborn Street, Suite 2400 Chicago, IL 60603 Attn: Jason J. DeJonker			Secured		\$0.00	\$2,102,974.22	\$2,102,974.22
Case Totals:						\$0.00	\$2,148,882.89	\$2,148,882.89

Code #: Trustee's Claim Number, Priority Code, Claim Type

**TRUSTEE'S PROPOSED DISTRIBUTION**

Exhibit D

Case No.: 09-27922

Case Name: GARNER, MICHAEL C.

Trustee Name: JOSEPH E. COHEN

Balance on hand	\$	81.05
-----------------	----	-------

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
000001	CNA Financial Corporation c/o Seyfarth Shaw LLP 131 South Dearborn Street, Suite 2400 Chicago, IL 60603 Attn: Jason J. DeJonker	\$ 2,102,974.22	\$ 2,102,974.22	\$ 222,116.50	\$ 0.00
Total to be paid to secured creditors					\$ 0.00
Remaining Balance					\$ 81.05

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee Expenses: JOSEPH E. COHEN	\$ 67.30	\$ 67.30	\$ 0.00
Attorney for Trustee Fees: COHEN & KROL	\$ 9,597.00	\$ 9,597.00	\$ 0.00
Accountant for Trustee Fees: FGMK, LLC	\$ 12,514.00	\$ 12,514.00	\$ 0.00
Other: INTERNATIONAL SURETIES, LTD.	\$ 408.03	\$ 408.03	\$ 0.00
Other: JOSEPH E. COHEN	\$ 23,322.34	\$ 23,011.94	\$ 81.05

Total to be paid for chapter 7 administrative expenses	\$ 81.05
Remaining Balance	\$ 0.00

Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$ 0.00 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

NONE

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

NONE

Tardily filed claims of general (unsecured) creditors totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent.

Tardily filed general (unsecured) claims are as follows:

NONE

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

NONE